## SIKKIM

### GOVERNMENT



## **GAZETTE**

# EXTRAORDINARY PUBLISHED BY AUTHORITY

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No. 69

## GOVERNMENT OF SIKKIM COMMERCIAL TAXES DIVISION

No: GOS/CTD/05-06/12-A2 (68)/116

Dated: 26.02.2015

#### NOTIFICATION

In exercise of powers conferred by Section 5(2) of the Sikkim Sales Tax Act, 1983 the State Government hereby notifies that the rate of tax on sale of liquor, beer and all other alcoholic drinks by the Canteen Stores Departments and Unit Run Canteens of Indian Army, Defence Establishments and Central Para Military Forces shall be one paise per rupee of the sale price.

This notification is deemed to have come into effect from 20<sup>th</sup> June 2007 for Canteen Stores Departments of the Army, or Defence Establishments, or canteen run by the unit of such Army or Defence Establishment.

Whereas, for the Central Police Canteens of the Central Para Military Forces, the concessional rate of one paise per rupee of sale price of liquor, beer and all other alcoholic drinks shall be deemed to have come into effect from 17<sup>th</sup> December 2011.

Principal Secretary
Finance, Revenue and Expenditure Department
Government of Sikkim